## SOCIAL SECURITY BOARD THE UNLESPLOYMENT WASTE

Washington, D. C.

Washington, D. C. RETERNIE LIDRARY
SIGNIFICANT PROVISIONS OF STATE UNEMPLOYMENT COMPENSATION LAWS - August 15, 1937

State and type of fund		Contributions (percentage of wages) Employer Employee 1937 1938			Benefits				
	Size of firm				Month first pay-	Percentage of wages	Maxi- mum per	Minimum per week	
					able		week		
Alabama Pooled, merit rating	Employer of 8 or more in 20 weeks	1.8%	2.7%	1%, 1937 and after	Jan. 1938	50%	\$15	None	
laska Pooled, merit rating	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1939	50%	\$15	\$15 or \$ of wages	
Arizona Pooled, merit rating	Employer of 3 or more in 20 weeks	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$5 or \$ of wages	
Arkansas Pooled, merit rating	Employer of 1 or more in 20 weeks	1.8%	2.7%	None	Jan. 1939	50%	\$15	\$5 or # of wages	
California  Pooled, merit  rating. Ex-  empted guar-  anteed em-  ployment and  nemployment  benefit plans	Employer of 8 or more in 20 weeks; 1938 and after, employer of 4 or more in 20 weeks; also all employ- ers liable to Federal tax		2.7%	0.9%, 1937; 1% thereafter not to ex- ceed 50% of general employer rate		50%	<b>\$15</b>	\$17	
Colorado Pooled, merit rating	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1939	50%	\$15	\$5 or ₹ of wages	
onnecticut Pooled, merit rating	Employer of 5 or more in 20 weeks	1.8%	2.7%	None	Jan. 1938	4% of wages in a pre- vious quarter	\$15	\$7.50 or 6% of wages in a pre- vious quarter	
Delaware Pooled, merit rating	Employer of 1 or more in 20 weeks	1.8%	2.7%	None	Jan. 1939	50%	\$15	\$:5	
istrict of columbia Pooled, merit rating	Employer of 1 or more	2%	3%	None	Jan. 1938	40%, plus allowance for depend- ents to max- imum of 65%	<b>\$1</b> 5	None:	
lorida Pooled, merit rating	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1939	50%	\$15	\$15 or \$2 of wages	
Pooled	Employer of 8 or more in 20 weeks	To equal		None	July 1939	50%	\$15	\$5 or \$\frac{2}{3}\$ of wages	
<pre>%wall Pooled, merit rating</pre>	Employer of 1 or more in 20 weeks		2.7%	None	Jan. 1939	50%	\$15	\$15	
daho Pooled, merit rating	Employer of 1 or more in 20 weeks	1.8%	2.7%	None	Sept. 1938	50%	\$15	\$5 or \$ of wages	

					Romafila				
		Contributions			Benefits				
State and type	Size			e of wages.	Month	Percentage	laxi-	Minimum	
of fund	of		oyer	Employee	first		ł .	1	- 1
	firm		1938	1 Dimproyee	pay-	_	inum	per	1
	1	1 493 /	1 930	ļ	able	wages	per	week:	
		<u> </u>	ļ		aore	<u> </u>	1)eek		_
Illinois	Employer of 8 or	To	2.7%	None	July	50%	815	\$5 or \$	_
Pooled, merit	more in 20 weeks	e qua	1		1939	""	,,,,,	of wates	
<u>rating</u>		1.8%	,					01 446,03	
Indiana	Employer of 8 or		2.7%	0.9%, but	Apr.	4% of wages	215	\$5	-
5/6 employer	more in 20 weeks			none aft-	1938	in a pre-	1,,,,	40	
reserve, 1/6	1		1	er Mar.	1000	vious	ļ		•
pooled.		İ	İ	31, 1937		quarter			
Guaranteed			1	01, 1807		quarter		<u> </u>	
employment		1						ł	
accounts			1	~			] .		
lowa	Employer of 8 or	1 04	2.7%	None	Tesler	F0%	4.4.5	<del>  </del>	-
Pooled, merit	more in 15 weeks	1.0%	2. /70	Mone	July	50%	§15	<b>\$</b> 5 or	
rating	more in io weeks	İ			1938			weekly	
Kansas	Employer of 8 or	1 00	2.7%	None	<del> </del>	10 - 6 : :	L	wase	-
Pooled, merit	more in 20 weeks	070	2.79	none	Jan.		\$i15	\$5 or 6%	
rating		l	Ī		1939	in a pre-		of wages	
			1		1	vious		ina	
			1			quarter		previous	
Kentucky	E	-						quarter	_
-	Employer of 4 or	1.8%	2.7%	1%, not	Jan.	50%	<b>\$ 15</b>	\$5 or 🖁	
5/6 employer	more in 20 weeks		1	to exceed	1939		•	of wages	
reserve, 1/6 pooled		ŀ	1	50% of					
poored				employer's	ŀ				
				contribu-	ŀ				
Louisiana	E-1-0-0			tion					_ <b>V</b> .
Pooled, merit	Employer of 8 or	1.8%	2.7%	0.5%,	Jan.	50%	\$15	\$5 or <del>2</del>	
rating	more in 20 weeks		l	1937 and	1938			of wages	
Maine	Employee of C			after	<u> </u>				
Pooled	Employer of 8 or	1.8%	2.7%	None	Jan.	50%	\$ 15	\$5 or 🕏	
Maryland	more in 20 weeks		ļ		1938			of wages	_
mary rano	Employer of 8 or	1.8%	2.7%	None	Jan.	50%°	\$ 15	\$5 or 🕏	_
Pooled	more in 20 weeks;		1	1	1938		,	of wages	
	1938 and after,		1	ı					
	employer of 4 or			,					
Massachu-	more in 20 weeks		<u> </u>						_
setts	Employer of 8 or	1.8%	2.7%	1% after	Jan.	1/26 of	\$15	\$5	
Pooled, merit	more in 20 weeks;			July 1,	1938	wages in			
rating	1939 and after,			1937	1	a pre-			
rentitik	employer of 4 or more in 20 weeks					vious			
	more in 20 weeks				1	quarter			
	,			•		drai sei			
Michigan		6~	0~	3*					-
Pooled, merit	Employer of 1 or	2%	3%	None		4% of wages	\$16	\$7 or 3%	
rating	more in 3 months,				1 to U.S . 1	in a pre-		of wages	
	to Aug. 5, 1937;				July	vious		in a	
	thereafter em-				'38 if	quarter		previous	
	ployer of 8 or				agen-			quarter	
	more in 20 weeks.				cy so				
			ļ İ		rules				
Minnesota	Employer of 1 or	1 5~		)Y					S/ 1
Pooled, merit	more in 20 weeks	T. C/20	2.7%	None	Jan.	50%	\$15	\$6 or 2	1
rating. Guar-	MOTE TH YO MERKS		]		1938			of wages	
anteed em-			] ]			1			
						1			
DIOWMANT			, ,			ł			
ployment accounts						İ			

					Benefits					
4.14	<b>C</b> :		Contributions			Month Percentage Maci- Minimum				
Itate and type of fund	Size of	Emplo		re of wages) Employee	first	rercentage of	Ma.ci-	Minimum		
o, junu	firm		1938	ытриоуее	pay-	wages	pe r	per week		
	J . F m	1937	1930		able	wages	we:k	week		
Mississippi	Employer of 8 or	1.8%	2.7%	None	Apr.	50%	\$15	None		
Pooled	more in 20 weeks	•			1938					
Missouri	Employer of 8 or	1.8%	2.7%	None	Jan.	4% of wages	\$145	\$5 or 6%		
Pooled, merit	more in 20 weeks				1939	in a pre-		of wages		
rating					1	vious		in a pre-		
						quarter		vious		
Montana	Employer of 1 or	1.8%	2.7%	None	July	50%	\$1.5	guarter \$7 or 3		
Pooled, merit	more in 20 weeks	200,0			1939			of wages		
rating										
Nebraska	Employer of 8 or	1.8%	2.7%	None	Jan.	50%	\$1.5	\$5 or <del>3</del>		
Employer re-	more in 20 weeks				1939			of wages		
serve, earn-					į	_	,			
ings from								,		
investment		-				İ				
pooled					<u> </u>		<u> </u>			
Nevada	Employer of 1 or	1.8%	2.7%	None	Jan.	50%	\$1.5	\$7 or 2		
Pooled, merit	more in 20 weeks				1939			of wages		
rating New	E-1	0~ 1		1.0/	Jan.	1/00 - 6	<b>\$1</b> 5	\$5 or {		
Hampshire	Employer of 4 or		2.7%	1%, not to exceed 50%	1938	1/26 of	Ψ13	1		
Pod , merit	more in 13 weeks; 1938 and there-	30;	1 .	of employ-	1330	wages in	l	of wages		
rating	after, employer	1.8%	Į	er's con- tribution.		a previous	ļ .	·		
£ . 1 2 0 ± 11 8	of 4 or more in	after		None after	Ĭ	quarter	1			
•	20 weeks		1	Sept. 30, 1937						
New Jersey	Employer of 8 or	1.8%	2.7%	None,	Jan.	50%	\$15	\$5 or \$		
Pooled, merit	more in 20 weeks			1937.	1939			of wages		
rating\				After, 1%			<u></u>			
New Mexico	Employer of 4 or	1.8%	2.7%	None	Dec.	50%	<b>\$1</b> 5	\$5 cr 2		
Pooled, merit rating	more in 20 weeks			·	1938	}		of wages		
New York	Employer of 4 or	2%	3%	None	Jan.	50%	\$15	\$7		
Pooled	more for 15 days				1938					
North	Employer of 8 or	1.8%	2.7%	None	Jan.	50%	\$15	\$5 or 2		
Carolina	more in 20 weeks				1938			of wages		
Pooled			<u> </u>			1	<u> </u>			
North Dakota	Employer of 8 or	1.8%	2.7%	None	Jan.	50%	\$15	\$5 or \$		
Pooled, merit	more in 20 weeks				1939	'		of wages		
rating Ohio	Employer of 3 or	1 00	2.7%	None	Jan.	50%	\$15	None		
Pooled, merit	more at any one	1.0%	2. 7 %	110116	1939	1 00,00	10.0	1.0110		
rating	time				1000					
Oklahoma	Employer of 8 or	1.8%	2.7%	None	Dec.	50%	\$15	\$8 or !		
Pooled, merit rating	more in 20 weeks				1938	/		of wages		
Oregon	Employer of 4 or	1.8%	2.7%	None	Jan.	50%	\$15	\$7 or #		
0.5° pooled,	more in any one		1		1938	,		of wages		
red nder	day with pay roll			1						
employer	of \$500 in any				1					
reserve	calendar quarter							İ.,,		

					Benefits				
		_		butions					
State and type	Size			e of wages)		Percentage		Minis	
of fund	o f	Emplo		Employee	first	1.00	mum	t er	
	firm	1937	1938		pay- able	wages	per week	week	
			ŀ		aure		week		
Pennsylvania	Employer of 1 or	1.8%	2 7704	None	Jan.	50%	\$15	\$7.50	
Pooled	more in 20 weeks	1.07	2. /2	none	1938	30%	<b>\$10</b>	₩7.00 }	
Rhode Island	Employer of 4 or	1.8%	2.7%	1%, 1937;	Jan.	50%	\$15	\$7.50 or	
Pooled	more in 20 weeks;	1.00	~ ~	1.5%,	1938	00%	420	2 of	
	also all employ-			1938 and				wages	
•	ers liable to			after			:		
	Federal tax								
South	Employer of 8 or	1.8%	2.7%	None	July	50%	<b>\$15</b>	\$5 or 2	
Carolina	more in 20 weeks				1938			of wages	
Pooled, merit									
rating									
South Dakota	Employer of 8 or	1.8%	2.7%	None	Jan.	50%	\$15	\$5 or <del>2</del>	
5/6 employer	more in 20 weeks				1939	l		of wages	
reserve, 1/6						[			
pooled	B1 0.5	4 5 7					h	<b>A</b> 5: 2	
Tennessee	Employer of 8 or	1.8%	2.7%	None	Jan.	50%	\$15	\$5 or 2	
Pooled, merit	more in 20 weeks	i			1938	<u> </u>		of wages	
rating Texas	Employer of 8 or	1 00	2.7%	None	Jan.	50%	\$15	\$5 or <del>2</del>	
Pooled, merit	more in 20 weeks	1.07	2. 170	Morre	1938	30%	910	of wages	
rating	More in 20 weeks	<u> </u>			1	1		0	
Utah	Employer of 4 or	1.8%	2.7%	None	Jan.	50%	\$15	\$77.50	
Pooled, merit	more in 20 weeks				1938		<u> </u>	of wages	
rating		1	1	<u>'</u>	İ				
Vermont	Employer of 8 or	1.8%	2.7%	None	Jan.	50%	\$15	\$5 or \$	
Pooled, meric	more in 20 weeks	1			1938		'	of wages	
rating, em-	1	·						ţ	
ployer reserve					İ				
as employer elects		ł							
Virginia	Employer of 8 or	1 9%	2.7%	None	Jan.	50%	\$15	\$5 or 2	
Pooled	more in 20 weeks	1.07	2.75	Rone	1938	1 30%	410	of wages	
Washington	Employer of 8 or	1.8%	2.7%	None	Jan.	50%	\$15	\$'7 or 3	
Pooled, merit	more in 20 weeks	1	~ ~ ~		1939	}	1	of wages	
rating	<u> </u>				<u>L</u>	<u>1</u>	<u> </u>		
West	Employer of 8 or	1.8%	2.7%	None	Jan.	50%	\$15	\$5 or 2	
Virginia	more in 20 weeks		l ·		1938		1	of wages	
Pooled, merit		İ				İ			
rating			<u> </u>				ļ		
Wisconsin	Employer of 8 or	2%	2.7%	None	July	50%	\$15	None	
Employer re-	more in 18 weeks;	1			1936	.[			
serve, earn-	1938, employer					1			
ings from investment	of 7 or more in 18 weeks; 1939,								
pooled. Guar-	employer of 6 or								
anteed em-	more in 18 weeks.							· ·	
ployment ac-						1			
counts and									
exempt plans			g* 1;	e une	1		1		
Wyoming	Employer of 1 or	1.8%	2.7%	None	Jan.	60%	\$18	\$7 01 4	
Pooled, merit	more in 20 weeks	1	1 .	1	1939	<b>†</b> .	1	of wages	
•			1 %	1	1909	1	1.	OI wages	